

CS/HB 619

2023

26 December 31, 2004, if, upon the death of the decedent, a state
27 estate tax credit or a generation-skipping transfer credit is
28 not allowable pursuant to the Internal Revenue Code of 1986, as
29 amended, this section shall not apply.

30 Section 2. Subsection (3) is added to section 198.32,
31 Florida Statutes, to read:

32 198.32 Prima facie liability for tax.—

33 (3) Notwithstanding any other provisions of this section
34 and applicable to the estate of a decedent who dies after
35 December 31, 2004, if, upon the death of the decedent, a state
36 estate tax credit or a generation-skipping transfer credit is
37 not allowable pursuant to the Internal Revenue Code of 1986, as
38 amended:

39 (a) The personal representative of the estate is not
40 required to file an affidavit under subsection (2) in connection
41 with the estate.

42 (b) The estate shall not be subject to a lien under
43 subsection (1).

44 Section 3. This act shall apply to all probate proceedings
45 commenced on or after July 1, 2023, and to all probate
46 proceedings pending on July 1, 2023, for which an order of final
47 discharge has not been entered.

48 Section 4. This act shall take effect July 1, 2023.